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**EAST FELICIANA PARISH SHERIFF**  
Clinton, Louisiana

Financial Report

Year Ended June 30, 2001

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 10/3/01

## TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT AUDITORS' REPORT	1-2
GENERAL PURPOSE FINANCIAL STATEMENTS (COMBINED STATEMENTS - OVERVIEW)	
Combined balance sheet - all fund types and account group	4
Statement of revenues, expenditures, and changes in fund balances - Governmental Fund Type - General Fund - budget (GAAP basis) and actual	5
Notes to financial statements	6-14
SUPPLEMENTARY INFORMATION	
SCHEDULES OF INDIVIDUAL FUNDS	
General Fund:	
Comparative balance sheet	18
Statement of expenditures compared to budget (GAAP basis)	19
Fiduciary fund type - Agency funds:	
Combining balance sheet	21
Statement of changes in assets and liabilities	22
COMPLIANCE AND INTERNAL CONTROL	
Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards'	24-25
Summary schedule of current and prior year audit findings and corrective action plan	26

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## INDEPENDENT AUDITORS' REPORT

The Honorable Talmadge Bunch  
East Feliciana Parish Sheriff  
Clinton, Louisiana

We have audited the accompanying general purpose financial statements of the East Feliciana Parish Sheriff, as of June 30, 2001, and for the year then ended. These general purpose financial statements are the responsibility of the East Feliciana Parish Sheriff. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards and the standards generally accepted in the United States of America applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the East Feliciana Parish Sheriff, as of June 30, 2001, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated August 3, 2001 on our consideration of the East Feliciana Parish Sheriff's compliance with laws and regulations and on its internal control over financial reporting. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial information listed as "Supplementary Information" in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the East Feliciana Parish Sheriff. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

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The financial information for the year ended June 30, 2000, which is included for comparative purposes, was taken from the financial report for that year in which we expressed an unqualified opinion on the general purpose financial statements.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Lafayette, Louisiana  
August 3, 2001

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)**

EAST FELICIANA PARISH SHERIFF  
Clinton, Louisiana

Combined Balance Sheet - All Fund Types and Account Group  
June 30, 2001

	Governmental Fund Type General Fund	Fiduciary Fund Type Agency Funds	Account Group General Fixed Assets	Totals (Memorandum Only)	
				2001	2000
<b>ASSETS AND OTHER DEBITS</b>					
Cash	\$ 1,087	\$ 21,010	\$ -	\$ 22,097	\$ 27,082
Interest-bearing deposits	231,249	468,885	-	700,134	514,621
Receivables:					
<i>Due from other governmental units</i>	222,903	-	-	222,903	157,134
Taxes	-	-	-	-	11,032
Due from other funds	72,310	-	-	72,310	-
Other	-	-	-	-	14,182
Inventory	2,428	-	-	2,428	2,928
Office furniture and equipment	-	-	528,544	528,544	519,513
Vehicles	-	-	498,835	498,835	507,811
Total assets and other debits	<u>\$ 529,977</u>	<u>\$ 489,895</u>	<u>\$1,027,379</u>	<u>\$2,047,251</u>	<u>\$1,754,303</u>
<b>LIABILITIES AND FUND EQUITY</b>					
Liabilities:					
Accounts payable	\$ 61,876	\$ -	\$ -	\$ 61,876	\$ 25,981
Other accrued liabilities	26,160	-	-	26,160	21,347
Due to taxing bodies and others	-	376,878	-	376,878	87,432
Due to inmates and others	-	40,707	-	40,707	31,798
Due to other funds	-	72,310	-	72,310	-
Total liabilities	<u>88,036</u>	<u>489,895</u>	<u>-</u>	<u>577,931</u>	<u>166,558</u>
Fund equity:					
Investment in general fixed assets	-	-	1,027,379	1,027,379	1,027,324
Fund balance -					
Reserved for inventory	2,428	-	-	2,428	2,928
Unreserved, undesignated	439,513	-	-	439,513	557,493
Total fund equity	<u>441,941</u>	<u>-</u>	<u>1,027,379</u>	<u>1,469,320</u>	<u>1,587,745</u>
Total liabilities and fund equity	<u>\$ 529,977</u>	<u>\$ 489,895</u>	<u>\$1,027,379</u>	<u>\$2,047,251</u>	<u>\$1,754,303</u>

The accompanying notes are an integral part of this statement.



EAST FELICIANA PARISH SHERIFF  
Clinton, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances -  
Budget (GAAP Basis) and Actual - General Fund  
Year Ended June 30, 2001  
With Comparative Actual Amounts for Year Ended June 30, 2000

	2001			
	Budget	Actual	Variance - Favorable (Unfavorable)	2000 Actual
Revenues:				
Ad valorem taxes	\$ 274,000	\$ 280,914	\$ 6,914	\$ 263,242
Intergovernmental revenues -				
Federal grants	140,000	154,101	14,101	211,434
State revenue sharing	71,000	71,509	509	71,435
State supplemental pay	44,000	45,296	1,296	54,154
Local government	86,400	153,414	67,014	157,318
Miscellaneous	75,000	79,227	4,227	76,396
Fees, charges, and commissions for services -				
Civil and criminal	120,000	102,632	(17,368)	123,904
Court attendance	6,000	7,062	1,062	7,042
Feeding and keeping prisoners	1,151,000	1,154,830	3,830	1,060,790
Other	97,500	104,969	7,469	105,607
Donations	75,000	75,000	-	-
Interest income	15,000	14,571	(429)	17,974
Total revenues	<u>2,154,900</u>	<u>2,243,525</u>	<u>88,625</u>	<u>2,149,296</u>
Expenditures:				
Current -				
Public safety:				
Personal services and related benefits	1,330,300	1,370,205	(39,905)	1,318,177
Operating services	291,700	302,843	(11,143)	237,387
Operations and maintenance	620,800	632,395	(11,595)	572,585
Travel and other charges	18,400	15,969	2,431	16,898
Debt service	-	-	-	561
Capital outlay	30,775	44,953	(14,178)	23,378
Total expenditures	<u>2,291,975</u>	<u>2,366,365</u>	<u>(74,390)</u>	<u>2,168,986</u>
Excess (deficiency) of revenues over expenditures	(137,075)	(122,840)	14,235	(19,690)
Other financing source:				
Sale of assets	-	4,360	4,360	-
Excess of revenues and other source over expenditures	(137,075)	(118,480)	18,595	(19,690)
Fund balances, beginning	<u>560,421</u>	<u>560,421</u>	-	<u>580,111</u>
Fund balances, ending	<u>\$ 423,346</u>	<u>\$ 441,941</u>	<u>\$ 18,595</u>	<u>\$ 560,421</u>

The accompanying notes are an integral part of this statement.

EAST FELICIANA PARISH SHERIFF  
Clinton, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the East Feliciana Parish Sheriff (Sheriff) serves a four year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The Sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, serving subpoenas, et cetera.

As the chief law enforcement officer of the parish, the Sheriff is responsible for enforcing state and local laws, ordinances, et cetera, within the territorial boundaries of the parish. The Sheriff provides protection to the residents of the parish through on-site patrols, investigations, et cetera, and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. In addition, the Sheriff, when requested, provides assistance to other law enforcement agencies within the parish.

As the ex-officio tax collector of the parish, the Sheriff is responsible for collecting and distributing ad valorem property taxes, parish occupational licenses, state revenue sharing funds, sportsmen's licenses, and fines, costs, and bond forfeitures imposed by the district court.

The accounting and reporting policies of the East Feliciana Parish Sheriff conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of the industry audit guide, Audits of State and Local Governmental Units.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

For financial reporting purposes, the Sheriff includes all funds, account groups, activities, et cetera, that are controlled by the Sheriff as an independently elected parish official. As an independently elected parish official, the Sheriff is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the Sheriff's office that are paid or provided by the parish policy jury as required by Louisiana law, the Sheriff is financially independent.

Accordingly, the Sheriff is a separate governmental reporting entity. Certain units of local government, over which the Sheriff exercises no oversight responsibility, such as the parish police jury, parish school board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the parish sheriff.



EAST FELICIANA PARISH SHERIFF  
Clinton, Louisiana

Notes to Financial Statements (Continued)

B. Fund Accounting

The accounts of the Sheriff are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. Funds are classified into two categories: governmental and fiduciary. Each category, in turn is divided into separate "fund types". The fund classification and a description of each existing fund type follows:

Governmental Fund Type

Governmental funds are those through which most governmental functions of the Sheriff are financed. The acquisition, use and balances of the Sheriff's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is based upon determination of changes in financial position rather than upon net income determination. The General Fund is the Sheriff's only governmental fund type.

General Fund

The General Fund, as provided by Louisiana Revised Statute 33:1422, is the principal fund of the Sheriff's office and accounts for the operations of the Sheriff's office. The Sheriff's primary sources of revenue are an ad valorem tax levied by the law enforcement district and fees for feeding and keeping prisoners. Other sources of revenue include state revenue sharing, state supplemental pay for deputies, civil and criminal fees, and fees for court attendance and maintenance of prisoners. General operating expenditures are paid from this fund.

Fiduciary Fund Type

Agency Funds

The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, inmate monies, et cetera. Disbursements from these funds are made to various parish agencies, litigants in suits, inmates, et cetera, in the manner prescribed by law. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

EAST FELICIANA PARISH SHERIFF  
Clinton, Louisiana

Notes to Financial Statements (Continued)

C. General Fixed Assets and Long-Term Obligations

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the General Fund. General fixed assets provided by the parish government are not recorded within the general fixed assets account group. No depreciation has been provided on general fixed assets.

All purchased fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are stated at their estimated fair market value on the date donated. Estimated amounts are immaterial in relation to total fixed assets.

Long-term obligations expected to be financed from governmental funds are accounted for in the general long-term debt account group, not in the General Fund. There were no outstanding long-term obligations at June 30, 2001.

The two account groups are not funds. They are concerned only with the measurement of financial position and do not involve measurement of results of operations.

D. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The accompanying general purpose financial statements have been prepared on the modified accrual basis of accounting, except for the Agency Funds which are prepared on the cash basis of accounting, which approximates the modified accrual basis of accounting. The General Fund uses the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January, and February of the fiscal year.

Intergovernmental revenues and fees, charges and commissions for services are recorded when the Sheriff is entitled to the funds.

Interest on interest-bearing deposits is recorded or accrued as revenues when earned. Substantially all other revenues are recorded when received.

EAST FELICIANA PARISH SHERIFF  
Clinton, Louisiana

Notes to Financial Statements (Continued)

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except that principal and interest on general long-term debt are recognized when due. Purchases of various operating supplies are regarded as expenditures at the time purchased.

Other Financing Sources

General fixed assets acquired through capital lease agreements are recognized as other financing sources and capital outlay expenditures at the time of acquisition. Also, proceeds from long-term loans are recognized as other financing sources when received.

E. Budget and Budgetary Accounting

The Sheriff follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The chief administrative deputy prepares a proposed budget and submits it to the Sheriff for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for a hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
5. All budgetary appropriations lapse at the end of each fiscal year.
6. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the Sheriff. Such amendments were not material in relation to the original appropriations.

F. Interest-Bearing Deposits

Interest-bearing deposits are stated at cost, which approximates market.

EAST FELICIANA PARISH SHERIFF  
Clinton, Louisiana

Notes to Financial Statements (Continued)

G. Inventory

Inventory of the Sheriff's General Fund consists of food purchased by the Sheriff and commodities granted by the United States Department of Agriculture through the Louisiana Department of Agriculture and Forestry. The commodities are recorded as revenues when received; however, all inventory items are recorded as expenses when consumed. All purchased inventory items are stated at cost, which is determined by the first-in, first-out method and commodities are assigned values based on information provided by the United States Department of Agriculture and Forestry.

H. Vacation and Sick Leave

Employees of the Sheriff's office earn a 1/2 day per month of sick leave and one day per month of vacation after one year of service. An employee may not accrue vacation leave from one year to the next unless permission has been given by the Sheriff. Sick leave may be accumulated; however, if an employee resigns, retires, or is terminated, the accumulated sick leave is forfeited. At June 30, 2001, the Sheriff has no leave benefits required to be reported in accordance with generally accepted accounting principles.

I. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the Sheriff as an extension of formal budgetary integration in the funds.

J. Bad Debts

Uncollectible amounts due for accounts receivable are recognized as bad debts at the time information becomes available which would indicate the uncollectibility of the particular receivables. Although the specific charge-off method is not in conformity with generally accepted accounting principles (GAAP), no allowance for uncollectible receivables was made due to immateriality at June 30, 2001.

K. Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Sheriff's financial position and results of operations. However, comparative (i.e., presentation of prior year totals by fund type) data have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.



EAST FELICIANA PARISH SHERIFF  
Clinton, Louisiana

Notes to Financial Statements (Continued)

L. Total Columns on Combined Statements - Overview

Total columns on the Combined Statements - Overview are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

M. Fund Equity

Reserves

Reserves represent those portions of fund equity not appropriable for expenditures or legally segregated for a specific future use.

(2) Cash and Interest-Bearing Deposits

Under state law, the Sheriff may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Sheriff may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2001, the Sheriff has cash and interest-bearing deposits (book balances) totaling \$722,231 as follows:

Demand deposits	<u>\$ 722,231</u>
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These deposits are stated at cost, which approximates market. Under state law, these deposits, (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at June 30, 2001, are secured as follows:

Bank balances	<u>\$ 814,457</u>
Federal deposit insurance	\$ 124,397
Pledged securities (category 3)	<u>690,060</u>
Total federal insurance and pledged securities	<u>\$ 814,457</u>



EAST FELICIANA PARISH SHERIFF  
Clinton, Louisiana

Notes to Financial Statements (Continued)

Pledged securities in Category 3 includes uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Sheriff's name. Even though the pledged securities are considered uncollateralized (Category 3) Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Sheriff that the fiscal agent has failed to pay deposited funds upon demand.

(3) Ad Valorem Taxes

The Sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem property taxes. Ad valorem taxes attach as an enforceable lien on property as of January 1, of each year. Taxes are levied by the parish government in June and are actually billed to the taxpayers by the Sheriff in October. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year. The taxes are based on assessed values determined by the Tax Assessor of East Feliciana Parish and are collected by the Sheriff. The taxes are remitted to the appropriate taxing bodies net of deductions for assessor's compensation and pension fund contributions.

Ad valorem taxes are budgeted and recorded in the year levied and billed. For the years ended June 30, 2001 and 2000, law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 5.25 mills on property with net assessed valuations totaling \$54,689,430 and \$47,893,950, respectively.

Total law enforcement taxes levied during 2001 and 2000 were \$287,135 and \$251,550, respectively. There were taxes receivable of \$-0- and \$11,032 in the General Fund at June 30, 2001 and 2000, respectively.

(4) Due From Other Governmental Units

Amounts due from other governmental units at June 30, 2001, consist of the following:

Grants	\$ 65,059
Maintenance of prisoners	126,604
Civil, criminal fees and other	<u>31,240</u>
	<u>\$ 222,903</u>

EAST FELICIANA PARISH SHERIFF  
Clinton, Louisiana

Notes to Financial Statements (Continued)

(5) Changes in General Fixed Assets

A summary of changes in general fixed assets (vehicles, office furniture equipment and improvements) follows:

Balance, June 30, 2000	\$ 1,027,324
Additions	44,953
Reductions	<u>(44,898)</u>
Balance, June 30, 2001	<u>\$ 1,027,379</u>

(6) Pension Plan

**Plan Description.** The East Feliciana Parish Sheriff contributes to the Sheriff's Pension and Relief Fund (Retirement System), a cost-sharing multiple employer defined benefit pension plan administered by the Sheriff's Pension and Relief Fund, a public corporation created in accordance with the provisions of Louisiana Revised Statute 11:2171 to provide retirement, disability and survivor benefits to sheriff and deputy sheriff members throughout the State of Louisiana. The Sheriffs' Pension and Relief Fund issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Sheriffs' Pension and Relief Fund, P.O. Box 3163, Monroe, Louisiana 71210-3136.

**Funding Policy.** Plan members are required to contribute 8.7% of their annual covered salary and the East Feliciana Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 5.0% of annual covered payroll. The contribution requirements of plan members and the East Feliciana Parish Sheriff are established and may be amended by the Sheriffs' Pension and Relief Fund. The East Feliciana Parish Sheriff's contributions to the Retirement System for the years ended June 30, 2001, 2000, and 1999 were \$52,520, \$45,627 and \$40,584, respectively.

(7) Changes in Agency Fund Balances

A summary of changes in agency fund balances due to taxing bodies and others and due to prisoners follows:

	Sheriff's Fund	Tax Collector Fund	Garnishment Fund
Balances, June 30, 2000	\$ 50,516	\$ 10,921	\$ 25,995
Additions	516,863	4,117,277	228,377
Reductions	<u>(513,166)</u>	<u>(3,826,543)</u>	<u>(233,362)</u>
Balances, June 30, 2001	<u>\$ 54,213</u>	<u>\$ 301,655</u>	<u>\$ 21,010</u>

EAST FELICIANA PARISH SHERIFF  
Clinton, Louisiana

Notes to Financial Statements (Continued)

	Prisoner Inmate Fund
Balances, June 30, 2000	\$ 31,798
Additions	492,700
Reductions	<u>(411,481)</u>
Balances, June 30, 2001	<u>\$113,017</u>

(8) Litigation and Claims

There were no lawsuits pending against the East Feliciana Parish Sheriff at June 30, 2001.

(9) Expenditures of the Sheriff's Office Paid by the Parish Police Jury

The Sheriff's office is located in the parish courthouse. The cost of maintaining and operating the parish courthouse, as required by statute, is paid by the East Feliciana Parish Government. These expenditures are not included in the accompanying financial statements.

## **SUPPLEMENTARY INFORMATION**

## **SCHEDULES OF INDIVIDUAL FUNDS**



## **GENERAL FUND**

To account for resources traditionally associated with governments which are not required to be accounted for in another fund.

EAST FELICIANA PARISH SHERIFF  
Clinton, Louisiana  
General Fund

Comparative Balance Sheet  
June 30, 2001 and 2000

	<u>2001</u>	<u>2000</u>
<b>ASSETS</b>		
Cash	\$ 1,087	\$ 1,087
Interest-bearing deposits	231,249	421,386
Receivables:		
Due from other governmental units	222,903	157,134
Taxes	-	11,032
Due from other funds	72,310	-
Other	-	14,182
Inventory	<u>2,428</u>	<u>2,928</u>
 Total assets	 <u>\$ 529,977</u>	 <u>\$ 607,749</u>
 <b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts payable	\$ 61,876	\$ 25,981
Other accrued liabilities	<u>26,160</u>	<u>21,347</u>
Total liabilities	<u>88,036</u>	<u>47,328</u>
 Fund balances:		
Reserved for inventory	2,428	2,928
Unreserved, undesignated	<u>439,513</u>	<u>557,493</u>
Total fund equity	<u>441,941</u>	<u>560,421</u>
 Total liabilities and fund equity	 <u>\$ 529,977</u>	 <u>\$ 607,749</u>

EAST FELICIANA PARISH SHERIFF  
Clinton, Louisiana

Statement of Expenditures Compared to Budget (GAAP basis)  
Year Ended June 30, 2001  
With Comparative Actual Amounts for Year Ended June 30, 2000

	2001		Variance -	2000
	Budget	Actual	Favorable (Unfavorable)	Actual
Current:				
Public safety -				
Personal services and related benefits:				
Sheriff salary	\$ 77,000	\$ 77,000	\$ -	\$ 77,000
Deputies salaries	1,146,000	1,182,421	(36,421)	1,140,701
Pension and payroll taxes	99,600	103,084	(3,484)	92,642
Sheriff's expense allowance	7,700	7,700	-	7,834
Total personal services and related benefits	<u>1,330,300</u>	<u>1,370,205</u>	<u>(39,905)</u>	<u>1,318,177</u>
Operating services:				
Hospitalization insurance	168,200	152,477	15,723	146,867
Auto insurance	65,000	64,581	419	29,447
Other liability insurance	58,500	85,785	(27,285)	61,073
Total operating services	<u>291,700</u>	<u>302,843</u>	<u>(11,143)</u>	<u>237,387</u>
Operations and maintenance:				
Auto fuel and oil	64,700	64,042	658	44,690
Auto maintenance	39,300	43,531	(4,231)	37,834
Deputy uniforms, supplies, etc.	48,000	53,062	(5,062)	31,064
Office supplies and expenditures	66,000	66,861	(861)	79,397
Telephone	27,500	28,590	(1,090)	29,386
Radio	2,900	2,940	(40)	4,307
Prisoner feeding and maintenance	357,300	352,301	4,999	311,901
Legal fees	1,500	768	732	1,331
Other professional fees	9,000	13,463	(4,463)	9,006
Criminal investigation expenditures	2,500	4,700	(2,200)	21,160
Other	2,100	2,137	(37)	2,509
Total operations and maintenance	<u>620,800</u>	<u>632,395</u>	<u>(11,595)</u>	<u>572,585</u>
Travel and other charges	<u>18,400</u>	<u>15,969</u>	<u>2,431</u>	<u>16,898</u>
Debt service:				
Principal	-	-	-	558
Interest	-	-	-	3
Total debt service	<u>-</u>	<u>-</u>	<u>-</u>	<u>561</u>
Capital outlay:				
Autos	25,075	35,921	(10,846)	-
Equipment	-	-	-	14,860
Computer	-	-	-	7,919
Office equipment	5,700	9,032	(3,332)	599
Total capital outlay	<u>30,775</u>	<u>44,953</u>	<u>(14,178)</u>	<u>23,378</u>
Total expenditures	<u>\$2,291,975</u>	<u>\$2,366,365</u>	<u>\$ (74,390)</u>	<u>\$2,168,986</u>

## **FIDUCIARY FUND TYPE - AGENCY FUNDS**

### **Sheriff's Fund**

To account for funds held in connection with civil suits and sheriff's sales and payment of these collections to the Sheriff's General Fund and other recipients in accordance with applicable laws.

### **Tax Collector Fund**

Article V, Section 27 of the Louisiana Constitution of 1974, provides that the Sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies.

### **Garnishments Fund**

To account for the collection of garnishments paid on an installment basis as authorized by the court and payment of these collections to the Sheriff's General Fund and other recipients in accordance with applicable laws.

### **Prisoner Inmate Fund**

To account for the deposits made by, and for, inmates to their individual accounts and the appropriate disbursements to these inmates.

EAST FELICIANA PARISH SHERIFF  
Clinton, Louisiana  
Fiduciary Fund Type - Agency Funds

Combining Balance Sheet  
June 30, 2001  
With Comparative Totals for June 30, 2000

	Sheriff's Fund	Tax Collector Fund	Garnishments Fund	Prison Inmate Fund	Totals 2001      2000
ASSETS					
Cash	\$ -	\$ -	\$ 21,010	\$ -	\$ 21,010      \$ 25,995
Interest-bearing deposits	<u>54,213</u>	<u>301,655</u>	<u>-</u>	<u>113,017</u>	<u>468,885</u> <u>93,235</u>
Total Assets	<u>\$ 54,213</u>	<u>\$ 301,655</u>	<u>\$ 21,010</u>	<u>\$ 113,017</u>	<u>\$ 489,895</u> <u>\$ 119,230</u>
LIABILITIES					
Due to taxing bodies and others	\$ 54,213	\$ 301,655	\$ 21,010	\$ -	\$ 376,878      \$ 87,432
Due to General Fund	-	-	-	72,310	72,310      -
Due to inmates and others	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,707</u>	<u>40,707</u> <u>31,798</u>
Total Liabilities	<u>\$ 54,213</u>	<u>\$ 301,655</u>	<u>\$ 21,010</u>	<u>\$ 113,017</u>	<u>\$ 489,895</u> <u>\$ 119,230</u>



EAST FELICIANA PARISH SHERIFF  
Clinton, Louisiana  
Fiduciary Fund Type - Agency Funds

Statement of Changes in Assets and Liabilities  
Year Ended June 30, 2001

	2001				2000
	Sheriff's Fund	Tax Collector Fund	Garnishments Fund	Prison Inmate Fund	Totals
					Totals
Balances, beginning of year	<u>\$50,516</u>	<u>\$ 10,921</u>	<u>\$ 25,995</u>	<u>\$ 31,798</u>	<u>\$ 119,230</u>
Additions:					
Deposits -					
Sheriff's sales, suits, and seizures	82,828	-	-	-	82,828
Garnishments	-	-	228,377	-	228,377
Bonds	38,450	-	-	-	38,450
Fines and costs	343,767	-	-	-	343,767
Inmates	-	-	-	66,501	66,501
Taxes, fees, etc., paid to tax collector	-	4,105,300	-	-	4,105,300
Prisoner work release fees	-	-	-	383,752	383,752
Other additions	<u>51,818</u>	<u>11,977</u>	<u>-</u>	<u>42,447</u>	<u>106,242</u>
Total additions	<u>516,863</u>	<u>4,117,277</u>	<u>228,377</u>	<u>492,700</u>	<u>5,355,217</u>
Total	<u>567,379</u>	<u>4,128,198</u>	<u>254,372</u>	<u>524,498</u>	<u>5,474,447</u>
Reductions:					
Taxes, fees, etc., distributed to taxing bodies and others	-	3,826,543	-	-	3,826,543
Deposits settled to -					
Sheriff's General Fund	76,242	-	12,980	155,048	244,270
Clerk of Court	45,470	-	-	-	45,470
Police Jury	125,463	-	-	-	125,463
District Attorney expense fund	46,528	-	-	-	46,528
Indigent defender board	68,207	-	-	-	68,207
Litigants attorneys	122,256	-	220,382	-	342,638
Refunds	29,000	-	-	-	29,000
Inmates	-	-	-	256,433	256,433
Total reductions	<u>513,166</u>	<u>3,826,543</u>	<u>233,362</u>	<u>411,481</u>	<u>4,984,552</u>
Balances, end of year	<u>\$54,213</u>	<u>\$ 301,655</u>	<u>\$ 21,010</u>	<u>\$ 113,017</u>	<u>\$ 489,895</u>

**COMPLIANCE  
AND  
INTERNAL CONTROL**

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## REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Honorable Talmadge Bunch  
East Feliciana Parish Sheriff  
Clinton, Louisiana

We have audited the general purpose financial statements of the East Feliciana Parish Sheriff as of and for the year ended June 30, 2001, and have issued our report thereon dated August 3, 2001. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

### Compliance

As part of obtaining reasonable assurance about whether the East Feliciana Parish Sheriff's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed two instances of noncompliance that are required to be reported under Government Auditing Standards which are described in the accompanying schedule of current and prior year audit findings and corrective action plan as items 01-1(C) and 01-2(C).

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the East Feliciana Parish Sheriff's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the East Feliciana Parish Sheriff's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. This reportable condition is described in the accompanying schedule of current and prior year audit findings and corrective action plan as item 01-1(IC).

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A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. We believe the reportable condition described above is a material weakness.

This report is intended for the information of management. However, this report is a matter of public record and its distribution is not limited.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Lafayette, Louisiana  
August 3, 2001

EAST FELICIANA PARISH SHERIFF  
Clinton, Louisiana

Summary Schedule of Current and Prior Year Audit Findings  
and Corrective Action Plan  
Year Ended June 30, 2001

Ref. No.	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken	Corrective Action Taken	Name of Contact Person	Anticipated Completion Date
CURRENT YEAR (6/30/01) --						
<u>Compliance</u>						
01-1(C)	3/16/01	Monies from a narcotics bank account in the amount of \$2,055 was found missing during an investigation by the Louisiana State Police.	3/21/01	The Louisiana State Police investigated the incident relating to missing funds in a narcotics bank account at the request of the Sheriff. The investigation revealed that a deputy had taken the missing funds (\$2,055). The deputy paid the Sheriff for the missing funds after the investigation was complete. The deputy resigned and the matter was reported to the local District Attorney.	Ruby Castello, Chief Civil Deputy	N/A
01-2(C)	6/30/01	The Sheriff did not advertise and bid out the purchase of an automobile, thus violating LSA-RS 38.2212 of the public bid law.	6/30/01	The Sheriff began a new administration effective 7/1/00 and his staff incorrectly assumed the bid law only applied to automobiles over \$25,000. The Sheriff fully intends to comply with the public bid law in the future.	Ruby Castello, Chief Civil Deputy	N/A
<u>Internal Control:</u>						
01-1(IC)	Unknown	Due to the small number of employees, the Sheriff did not have adequate segregation of functions within the accounting system.	N/A	Based upon the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of accounting functions.	Betty Crain, Accountant	N/A
PRIOR YEAR (6/30/00) --						
<u>Internal Control:</u>						
00-1(IC)	Unknown	Due to the small number of employees, the Sheriff did not have adequate segregation of functions within the accounting system.	N/A	Based upon the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of accounting functions.	Betty Crain, Accountant	N/A